

Frequently Asked Questions

Revocation of Certification in Assessment Administration

Filing a revocation petition against the certification issued to an assessing officer can involve hours of time spent in gathering data to prove that a violation exists. The State Assessors Board is providing this Question and Answer document in an effort to save the aggrieved taxpayer from gathering evidence when no action can be taken by the State Assessors Board. The State Assessors Board Petition to Revoke an Assessment Administration Certificate (form 1041, formerly L-4512) is available on the State Assessors Board web site (http://www.michigan.gov/documents/1041_fillable_148669_7.pdf).

- 1. Can you (the petitioner) name the assessing officer that holds the certification that you think should be revoked?** Usually the person named on the revocation petition is the assessor of the local jurisdiction but occasionally the person named will be a certified assessing officer working under supervision of the local assessor.
- 2. Can a revocation petition be filed against a Board of Review Member or a Township Supervisor?** Township Supervisors and Board of Review Members are not usually certified assessing officers. A certification cannot be revoked if the person is not a certified assessing officer.
- 3. Can the name of a person that files a revocation (the petitioner) be anonymous or confidential?** The name of the person filing a revocation petition is not held confidential and a revocation petition can not be filed anonymously. The petition must be signed by the person making the allegations. The name and address of the petitioner must appear on the revocation petition.
- 4. What kind of violation must exist for a revocation to be filed against a certified assessing officer and to be investigated by the State Assessors Board?** A specific law pertaining to assessment practices or a State Assessors Board Administrative Rule must be violated before the State Assessors Board can start an investigation of the allegations contained in a revocation petition.
- 5. Who must provide proof of the existence of a violation of law pertaining to assessment practices or a violation of a State Assessors Board Administrative Rule?** The petitioner filing a revocation petition needs to provide the evidence that the complaint is based upon.
- 6. What kind of complaints are not under the jurisdiction of the State Assessors Board?** Omitted property and property classification appeals are under the jurisdiction of the State Tax Commission. Valuation matters including assessed value and taxable value are under the jurisdiction of the local Board of Review and the Michigan Tax Tribunal. Hiring of an assessor is the responsibility of the local governmental unit.
- 7. If the assessor is unprofessional and very difficult to talk to, is that grounds for revocation of the certification?** No. Personality conflicts do sometimes exist but are not grounds for revocation of certification in assessment administration.
- 8. Will tax dollar refunds be made if the assessor is found guilty of a violation that the petitioner believes has caused payment of excess taxes?** Refunds of tax dollars are not made possible by State Assessors Board action. State Assessors Board action may result in revocation of certification in assessment administration.